

**Wayne E. Borgeest**  
**Joan M. Gilbride**  
**Robert A. Benjamin**  
**KAUFMAN BORGEEST & RYAN LLP**  
**200 Summit Lake Dr**  
**Valhalla, New York 10595**  
**(914) 741-6100 (Telephone)**  
**(914) 741-0025 (Facsimile)**  
**wborgeest@kbrlaw.com**  
**jgilbride@kbrlaw.com**  
**rbenjamin@kbrlaw.com**

*Attorneys for Axis Reinsurance Company*

DISTRICT COURT FOR THE  
SOUTHERN DISTRICT OF NEW YORK

AXIS REINSURANCE COMPANY,

Plaintiff,

V.

PHILLIP R. BENNETT, et al.,

Defendants.

In re

REFCO, INC., et al.,

Debtors.

AXIS REINSURANCE COMPANY,

Plaintiff,

V.

PHILLIP R. BENNETT, et al.,

Defendants.

-----	X	
TONE N. GRANT, et al.,	:	Adv. Proc. 07-2005-RDD
	:	
Plaintiffs,	:	
v.	:	
	:	
AXIS REINSURANCE COMPANY,	:	
	:	
Defendant.	:	
-----	X	
LEO R. BREITMAN, et al.,	:	Adv. Proc. No. 07-2032-RDD
	:	
Plaintiffs,	:	
v.	:	
	:	
AXIS REINSURANCE COMPANY,	:	
	:	
Defendant.	:	
-----	X	
AXIS REINSURANCE COMPANY,	:	(1) No. 07-CV-9420-GEL
	:	(2) No. 07-CV-9842-GEL
Plaintiff,	:	(3) appeal not yet assigned
v.	:	
	:	
PHILLIP R. BENNETT, et al.,	:	
	:	
Defendants.	:	
-----	X	
TONE N. GRANT, et al.,	:	No. 07-CV-9843-GEL
	:	
Plaintiffs,	:	
v.	:	
	:	
AXIS REINSURANCE COMPANY,	:	
	:	
Defendant.	:	
-----	X	

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK                    )  
  )       s.s.:  
COUNTY OF WESTCHESTER        )

1.       ROBERT A. BENJAMIN, the undersigned deposes and says: I am over 18 years of age, am not a party in the above-captioned case, and am an attorney with the firm Kaufman Borgeest & Ryan LLP.

2.       On January 9, 2008, I caused to be served a true and correct copy of the following document to be served via (i) electronic mail notification to the parties listed on Exhibit A attached hereto, and (ii) overnight delivery to the party listed on Exhibit B attached hereto:

- Appellant's Brief in Reply

Dated: Valhalla, New York  
January 9, 2008

  
ROBERT A. BENJAMIN

KAUFMAN BORGEEST & RYAN LLP  
200 Summit Lake Drive  
Valhalla, New York 10595  
(914) 741-6100 (Telephone)  
(914) 741-0025 (Facsimile)  
rbenjamin@kbrlaw.com

**EXHIBIT A**

Gabriel Del Virginia  
Law Offices of Gabriel Del Virginia  
641 Lexington Avenue  
21<sup>st</sup> Floor  
New York, NY 10022  
Gabriel.delvirginia@verizon.net

Michael F. Walsh  
Greg A. Danilow  
Paul A. Ferrillo  
Paul Dutka  
Weil Gotshal & Manges LLP  
767 Fifth Avenue  
New York, NY 10153  
Michael.walsh@weil.com  
Greg.danilow@weil.com  
Paul.ferrillo@weil.com  
Paul.dutka@weil.com

Norman L. Eisen  
Zuckerman Spaeder LLP  
1800 M Street, NW  
Washington, DC 20036  
neisen@zuckerman.com

Matthew R. Goldman  
Wendy J. Gibson  
Baker Hostetler LLP  
3200 National City Center  
1900 East Ninth Street  
Cleveland, OH 44114-3485  
mgoldman@bakerlaw.com  
wgibson@bakerlaw.com

Helen B. Kim  
Baker Hostetler LLP  
333 South Grand Avenue, Suite 1800  
Los Angeles, CA 90071-1523  
hkim@bakerlaw.com

Richard Soto  
Scott E. Hershman  
Stephen R. Blacklocks  
Hunton & Williams LLP  
200 Park Avenue  
New York, NY 10166  
rsoto@hunton.com  
shershman@hunton.com  
sblacklocks@hunton.com

Stuart I. Friedman  
Ivan O. Kline  
Elizabeth D. Meacham  
Friedman & Wittenstein  
600 Lexington Avenue  
New York, NY 10022  
sfriedman@friedmanwittenstein.com  
ikline@friedmanwittenstein.com  
emeachem@friedmanwittenstein.com

Lisa L. Lambert  
Office of United States Trustee  
271 Cadman Plaza East, Suite 4529  
Brooklyn, NY 11201  
Lisa.l.lambert@usdoj.gov

Luc A. Despina  
Milbank Tweed Hadley & McCloy LLP  
1 Chase Manhattan Plaza  
New York, NY 10005  
ldespina@milbank.com

Richard Cashman  
Heller Ehrman LLP  
7 Times Square  
New York, NY 10036  
Holly.kulka@hellerehrman.com

J. Gregory Milmoe  
Skadden, Arps, Slate, Meager & Flom LLP  
4 Times Square  
New York, NY 10036  
jmilmoe@skadden.com

Steven Wilamowsky  
Timothy B. DeSieno  
Mark W. Deveno  
Bingham McCutcheon LLP  
399 Park Avenue  
New York, NY 10022  
Steven.wilamowsky@bingham.com  
Tim.desieno@bingham.com  
Mark.deveno@bingham.com

Donald S. Bernstein  
Davis Polk & Wardwell  
450 Lexington Avenue  
New York, NY 10017  
Dpw.refco@dpw.com

Robert M. Novick  
Jeffrey R. Gleit  
Kasowitz Benson Torres & Friedman LLP  
1633 Broadway  
New York, NY 10019  
rnovick@kasowitz.com  
jgleit@kasowitz.com

Susheel Kirpalani  
Quinn Emanuel Urquhart Oliver & Hedges  
LLP  
51 Madison Avenue  
New York, NY 10017  
susheelkirpalani@quinnemanuel.com

Jeffrey T. Golenbock  
Adam C. Silverstein  
Golenbock Eiseman Assor Bell & Peskoe  
LLP  
437 Madison Avenue  
New York, NY 10022  
jgolenbock@golenbock.com  
asolverstein@golenbock.com

Barbara Moses  
Rachel Marissa Korenblat  
Morvillo Abramowitz Grand Lason Anello &  
Bohrer PC  
565 Fifth Avenue  
New York, NY 10017  
bmoses@maglaw.com  
rkorenblat@maglaw.com

Michael T. Hannafan  
Blake Tyler Hannafan  
Hannafan & Hannafan Ltd  
One East Wacker Drive, Suite 1208  
Chicago, IL 60601  
mth@hannafanlaw.com  
bth@hannafanlaw.com

Ona T. Wang  
Baker Hostetler LLP  
45 Rockefeller Plaza, 11<sup>th</sup> Floor  
New York, NY 10111  
owing@bakerlaw.com

Daniel J. Standish  
Jonathan M. Jacobs  
Cara T. Duffield  
Wiley Rein LLP  
1776 K Street, NW  
Washington, DC 20006  
dstandish@wileyrein.com  
jjacobs@wileyrein.com  
cduffield@wileyrein.com

Joseph L. Chairez  
Baker Hostetler LLP  
600 Anton Boulevard, Suite 900  
Costa Mesa, CA 92626  
jchairez@bakerlaw.com

Dylan G. Trache  
Wiley Rein LLO  
7925 Jones Branch Drive  
McLean, VA 22102  
dtrache@wileyrein.com

**EXHIBIT B**

Honorable Gerard E. Lynch  
United States District Court for the  
Southern District of New York  
500 Pearl Street, Room 910  
New York, NY 10007